



## INTERNAL AUDIT OFFICE

12000 Government Center Parkway, Suite 533  
Fairfax, Virginia 22035-0073  
Telephone (703) 324-4200 Fax (703) 324-3928  
Web Page: <http://www.co.fairfax.va.us/gov/audit>

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Dear Audit Executive,

The Fairfax County Internal Audit Office has completed its written survey of the top 50 largest local governments audit departments. We want to take this opportunity to thank you for your participation. The attached summary was produced from the input received. We believe you may find the comparative information of interest.

Today state and local governments in the U.S. are managing combined annual expenditures in excess of **1.5 trillion dollars**. Local government revenues exceed **\$800 billion**. The survey received responses from 44 of 50 largest local governments, which represent approximately **15%** of local government revenues. A list of respondents and their data is attached. Two staffing resources ratios were calculated from the data. The ratio of audit staff to the number of employees was **1 to 715**. The ratio of audit staff to total budget dollars was **1 to \$113.4 million**. These are two very basic measures of staffing that can be compared. There was a slight improvement from 2000 in the former. Additional information from the survey is attached.

I would strongly recommend that these statistics, especially the overall averages, not be represented as a desirable benchmark. Instead, I emphasize that the results depict the status of internal auditing in local government, which has room for improvement. For those looking for a reasonable staffing benchmark, I direct you to the top quarter of our survey based on the ratios of total budget and staff to auditors.

Again, thanks for your time and assistance in this survey.

Sincerely,

John B. Fout, CIA, CISA, CPA  
Audit Manager  
Fairfax County Internal Audit Office  
Telephone (703) 324-4211  
Fax (703) 324-3928